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OFFICE OF THE ASSESSOR-RECORDER:

A Review of the Department Head Transition



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OFFICE OF THE ASSESSOR-RECORDER



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CITY AND COUNTY OF SAN FRANCISCO
OFFICE OF THE CONTROLLER

Ed Harrington
Controller

Monique Zmuda
Deputy Controller

March 18, 2003

Audit Number 02036

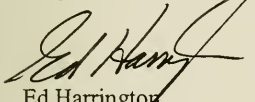
Mabel S. Teng, Assessor-Recorder
Office of the Assessor-Recorder
City and County of San Francisco
City Hall, Room 190
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

Dear Ms. Teng:


The Office of the Controller presents its report concerning the department head transition at the Office of the Assessor-Recorder (office). On January 8, 2003, you took office to replace Ms. Doris M. Ward as assessor-recorder of the City and County of San Francisco.

The office properly transferred authority, assets, and funds upon the transition of the department heads. The office also properly executed other procedures in the transition of the department heads, including processing payroll transactions.

Respectfully submitted,



Ed Harrington
Controller



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INTRODUCTION

BACKGROUND

As part of the responsibilities of the Office of the Controller (Controller) to ensure that the City and County of San Francisco (City) properly safeguards its assets, the Controller's Audits Division conducted a review of the department head transition at the Office of the Assessor-Recorder (office). On January 8, 2003, Mabel S. Teng took office to replace Doris M. Ward as assessor-recorder.

SCOPE AND METHODOLOGY

The purpose of our audit was to determine whether the office followed proper procedures in the transition from former Assessor-Recorder Doris M. Ward to current Assessor-Recorder Mabel S. Teng. We reviewed the office's funds for which the former assessor-recorder had signatory authority and personal responsibility. We determined whether the office properly computed pay transactions during the transition period. We also determined whether all city assets under the control of the former assessor-recorder were returned. Finally, we determined whether all of the former assessor-recorder's travel advances and personal expenses were liquidated. In conducting the audit, we interviewed the staff at the office and other city departments and obtained supporting documents when appropriate.

AUDIT RESULTS

THE OFFICE OF THE ASSESSOR-RECORDER PROPERLY EXECUTED PROCEDURES IN THE TRANSITION OF ITS DEPARTMENT HEAD

The Office of the Assessor-Recorder (office) properly ensured that the former assessor-recorder returned all city assets she had held and properly recorded all assets assigned to the new assessor-recorder. The office also properly canceled the former assessor-recorder's authority to sign city documents, and established the new assessor-recorder's signatory authority. In addition, the office correctly computed payroll transactions for the former assessor-recorder and the new assessor-recorder.

We conducted this review according to standards established by the Institute of Internal Auditors. We limited our review to those areas specified in the audit scope section of this report.

Staff: Carmen LeFranc, Audit Manager
Edvida Moore

cc: Mayor
Board of Supervisors
Civil Grand Jury
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